This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

1-9 (canceled)

10. (previously presented): A method for preparing a united flexible exothermic medium, said method comprising:

mixing an exothermic agent which generates heat in contact with air and a water-absorptive polymer to form a first mixture;

mixing the first mixture with an alcohol which is selected from the group consisting of ethanol, isopropyl alcohol, ethylene glycol, propylene glycol and glycerin to form a second mixture; and

subjecting the second mixture to pressure.

11. (previously presented): A method for preparing a heating element which has a united flexible exothermic medium, said method comprising:

mixing an exothermic agent which generates heat in contact with air and a water-absorptive polymer to form a first mixture;

mixing the first mixture with an alcohol which is selected from the group consisting of ethanol, isopropyl alcohol, ethylene glycol, propylene glycol and glycerin to form a second mixture; and

subjecting the second mixture to pressure.

- 12. (previously presented): The method according to claim 10 wherein said pressure is 100-8000 kg/cm².
- 13. (previously presented): The method according to claim 12 wherein said pressure is 840-8000 kg/cm².

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- 14. (previously presented): The method according to claim 10 wherein a second polymer is added to said first mixture of said exothermic agent and said water-absorptive polymer.
- 15. (previously presented): The method according to claim 11 wherein said pressure is $100-8000 \text{ kg/cm}^2$.
- 16. (previously presented): The method according to claim 11 wherein said pressure is 840-8000 kg/cm².
- 17. (previously presented): The method according to claim 11 wherein a second polymer is added to said first mixture of said exothermic agent and said water-absorptive polymer.
- 18. (previously presented): The method according to claim 11 further including the step of molding said medium in the shape of a flat layer with two main surfaces, and disposing an adhesive layer on one said surface.